

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**Clinton Central School Corp (1150)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11100 Regular Programs; Elementary	\$1,290,212	\$1,538,436	\$1,562,612	\$2,065,489	60%	34%	32%
	11300 Regular Programs; High School	\$1,154,451	\$1,296,866	\$1,333,655	\$1,493,181	29%	15%	12%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$725	\$0	\$0	n/a	-100%	n/a
	11420 Vocational Education; Agriculture B	\$83,033	\$103,690	\$110,177	\$113,307	36%	9%	3%
	11440 Vocational Education; Health Occupations	\$0	\$0	\$0	\$2,353	n/a	n/a	n/a
	11450 Vocational Education; Consumer and Homemaking	\$30,560	\$33,881	\$35,839	\$37,343	22%	10%	4%
	11470 Vocational Education; Business Education	\$16,715	\$25,967	\$3,219	\$24,295	45%	-6%	> 500%
	11480 Vocational Education; Industrial Education A	\$15,290	\$0	\$0	\$0	-100%	n/a	n/a
	11510 Vocational Education; Cooperative Education	\$0	\$12,640	\$13,693	\$13,693	n/a	8%	0%
	11520 Vocational Education; Area School Participation	\$16,904	\$19,622	\$26,484	\$34,988	107%	78%	32%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$0	\$27,784	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$98,932	\$75,599	\$79,363	\$101,315	2%	34%	28%
	12310 Physical Impairment; Orthopedic Impairment	\$4,056	\$18,065	\$13,319	\$8,543	111%	-53%	-36%
	12350 Physical Impairment; Homebound	\$1,298	\$958	\$5,878	\$13,219	> 500%	> 500%	125%
	12510 Culturally Different; Communication Disorders	\$35,932	\$31,776	\$33,802	\$35,163	-2%	11%	4%
	12520 Culturally Different; Compensatory	\$43,194	\$0	\$0	\$0	-100%	n/a	n/a
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$53,272	\$124,764	\$131,943	\$64,245	21%	-49%	-51%
	12610 Learning Disability	\$0	\$41,591	\$28,906	\$99,025	n/a	138%	243%
	12810 Special Education Preschool	\$0	\$215	\$21,911	\$16,129	n/a	> 500%	-26%
	14300 Summer School Programs; High School	\$37,370	\$9,653	\$7,750	\$1,406	-96%	-85%	-82%
	16100 Remediation Testing	\$25,938	\$0	\$0	\$0	-100%	n/a	n/a
	16200 Preventive Remediation	\$24,853	\$26,397	\$35,591	\$36,030	45%	36%	1%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$41,543	\$54,992	\$35,112	\$36,457	-12%	-34%	4%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$0	\$0	\$607	\$0	n/a	n/a	-100%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$44,954	\$84,486	\$64,968	\$83,397	86%	-1%	28%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$0	\$3,000	\$0	n/a	n/a	-100%
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$0	\$0	\$378	n/a	n/a	n/a
	21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Services	\$0	\$1,050	\$135	\$0	n/a	-100%	-100%
	22220 Library/Media Services; School Library	\$103,091	\$115,352	\$121,730	\$129,373	25%	12%	6%
	22230 Library/Media Services; Audiovisual	\$4,092	\$0	\$123	\$0	-100%	n/a	-100%
	24100 Office of The Principal	\$333,887	\$415,725	\$464,953	\$464,533	39%	12%	0%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$65,927	\$85,759	\$71,847	\$62,717	-5%	-27%	-13%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$433	\$76	\$417	\$303	-30%	299%	-27%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$281	\$0	\$0	\$0	-100%	n/a	n/a
	26497 2007 Account Code - Teachers Retirement Fund	\$126,466	\$225,894	\$240,519	\$55,887	-56%	-75%	-77%
<b>Student Academic Achievement Total</b>		<b>\$3,652,685</b>	<b>\$4,344,179</b>	<b>\$4,447,553</b>	<b>\$5,020,556</b>	<b>37%</b>	<b>16%</b>	<b>13%</b>
<b>Student Instructional Support</b>								
	21220 Guidance Services; Counseling Services	\$101,143	\$134,498	\$133,792	\$158,338	57%	18%	18%
	21340 Health Services; Nurse Services	\$21,156	\$29,844	\$30,435	\$31,321	48%	5%	3%
	21420 Psychological Testing	\$45	\$0	\$0	\$0	-100%	n/a	n/a
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$0	\$0	\$0	\$10,000	n/a	n/a	n/a
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$0	\$28,073	\$14,610	n/a	n/a	-48%
	23110 Board of Education; Service Area Direction	\$15,759	\$26,488	\$8,724	\$22,598	43%	-15%	159%
	23120 Board of Education; Service Area Assistants	\$14,301	\$14,754	\$11,379	\$27,370	91%	86%	141%
	23190 Board of Education; Other Governing Body Services	\$3,785	\$6,241	\$3,400	\$4,129	9%	-34%	21%
	23210 Executive Administration; Office of The Superintendent	\$83,180	\$112,897	\$109,433	\$130,540	57%	16%	19%
	23220 Executive Administration; Community Relations	\$3,009	\$2,386	\$10,451	\$19,783	> 500%	> 500%	89%
	23290 Executive Administration; Other Executive Administration Services	\$0	\$925	\$65,363	\$13,437	n/a	> 500%	-79%
<b>Student Instructional Support Total</b>		<b>\$242,378</b>	<b>\$328,034</b>	<b>\$401,050</b>	<b>\$432,125</b>	<b>78%</b>	<b>32%</b>	<b>8%</b>
<b>Overhead and Operational</b>								
	23150 Board of Education; Legal Services	\$4,071	\$11,684	\$12,248	\$5,186	27%	-56%	-58%
	25150 Fiscal Services; Payroll Services	\$0	\$61,974	\$36,473	\$24,915	n/a	-60%	-32%
	25160 Fiscal Services; Financial Accounting	\$531	\$500	\$350	\$664	25%	33%	90%

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**Clinton Central School Corp (1150)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	25191 Other Fiscal Services; Refund of Revenue	\$1,139	\$0	\$0	\$1,878	65%	n/a	n/a
	25920 Ditch Assessments	\$72	\$111	\$0	\$122	69%	10%	n/a
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$1,158	\$2,906	\$4,909	\$2,124	83%	-27%	-57%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$404,661	\$608,642	\$596,170	\$622,067	54%	2%	4%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$898	\$0	\$0	\$2,065	130%	n/a	n/a
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$102,016	\$107,343	\$123,820	\$119,632	17%	11%	-3%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$1,177	\$0	\$0	n/a	-100%	n/a
	26700 Operation and Maintenance of Plant Services; Insurance	\$27,274	\$95,508	\$54,597	\$36,506	34%	-62%	-33%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$12,242	\$13,466	\$14,139	\$14,812	21%	10%	5%
	27010 Student Transportation; Service Area Direction	\$65,042	\$0	\$0	\$0	-100%	n/a	n/a
	27100 Student Transportation; Vehicle Operation	\$142,502	\$181,470	\$173,312	\$258,742	82%	43%	49%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$114,724	\$148,405	\$173,674	\$174,594	52%	18%	1%
	27400 Student Transportation; Purchase of School Buses	\$15,983	\$118,935	\$11,577	\$159,146	> 500%	34%	> 500%
	27500 Student Transportation; Insurance on Buses	\$9,233	\$29,398	\$19,279	\$18,174	97%	-38%	-6%
	27700 Student Transportation; Contracted Transportation Services	\$0	\$0	\$0	\$750	n/a	n/a	n/a
	27900 Student Transportation; Other Student Transportation Services	\$28,308	\$32,728	\$15,062	\$8,057	-72%	-75%	-47%
	31200 Food Services Operations; Food Preparation and Dispensing	\$139,958	\$161,758	\$165,244	\$227,271	62%	41%	38%
	31300 Food Services Operations; Food Delivery	\$149,116	\$169,835	\$177,734	\$190,143	28%	12%	7%
	31400 Food Services Operations; Food Purchases	\$0	\$0	\$0	\$14,306	n/a	n/a	n/a
	31900 Other Food Services	\$9,658	\$28,719	\$6,415	\$19,100	98%	-33%	198%
	33100 Community Service Operations; Direction of Community Services	\$0	\$180	\$0	\$0	n/a	-100%	n/a
	33200 Community Recreation	\$0	\$0	\$0	\$5,120	n/a	n/a	n/a
	33400 Athletic Coaches	\$127,250	\$149,445	\$158,417	\$145,931	15%	-2%	-8%
	33990 Other Community Services; Other	\$23	\$0	\$0	\$6,956	> 500%	n/a	n/a
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$3,048	\$174	\$0	\$174	-94%	0%	n/a
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$200	\$1,600	\$4,300	\$2,100	> 500%	31%	-51%
<b>Overhead and Operational Total</b>		<b>\$1,359,106</b>	<b>\$1,925,958</b>	<b>\$1,747,720</b>	<b>\$2,060,535</b>	<b>52%</b>	<b>7%</b>	<b>18%</b>
<b>Nonoperational</b>								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$309,312	\$96,541	\$173,357	\$310,564	0%	222%	79%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$425	\$1,400	\$0	n/a	-100%	-100%
	43000 Facilities Acquisition and Construction; Professional Services	\$26,032	\$18,350	\$6,756	\$22,110	-15%	20%	227%
	45100 Building Acquisition, Construction and Improvements	\$0	\$0	\$1,087,500	\$167,219	n/a	n/a	-85%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$39,464	\$451	\$14,678	n/a	-63%	> 500%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$0	\$6,556	n/a	n/a	n/a
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$144,421	\$316,069	\$273,706	\$96,154	-33%	-70%	-65%
	51100 Debt Services; Principal on Debt; Bonds	\$59,000	\$357,061	\$356,039	\$353,000	498%	-1%	-1%
	51500 Debt Services; Principal on Debt; Bond Anticipation Notes	\$0	\$139,888	\$95,287	\$98,464	n/a	-30%	3%
	54200 2007 Account Code - Common School Fund	\$112,500	\$0	\$0	\$0	-100%	n/a	n/a
<b>Nonoperational Total</b>		<b>\$651,265</b>	<b>\$967,798</b>	<b>\$1,994,496</b>	<b>\$1,068,745</b>	<b>64%</b>	<b>10%</b>	<b>-46%</b>
<b>prorated</b>								
	26491 2007 Account Code - PERF	\$45,857	\$32,882	\$34,417	\$6,628	-86%	-80%	-81%
	26492 2007 Account Code - Social Security	\$321,135	\$374,609	\$376,957	\$186,769	-42%	-50%	-50%
	26493 2007 Account Code - Workmen's Compensation	\$11,409	\$11,810	\$15,330	\$11,497	1%	-3%	-25%
	26494 2007 Account Code - Group Insurance	\$467,585	\$1,102,705	\$934,438	\$545,626	17%	-51%	-42%
	26496 2007 Account Code - Unemployment Compensation	\$939	\$175	\$0	\$0	-100%	-100%	n/a
	26498 2007 Account Code - Severance / Early Retirement Pay	\$23,165	\$50,898	\$26,118	\$2,871	-88%	-94%	-89%
<b>prorated Total</b>		<b>\$870,090</b>	<b>\$1,573,079</b>	<b>\$1,387,260</b>	<b>\$753,392</b>	<b>-13%</b>	<b>-52%</b>	<b>-46%</b>

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$4,260,367	\$5,377,164	\$5,403,993	\$5,535,875	30%	3%	2%	62.9%	58.8%	54.2%	59.3%

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase				
	Student Instructional Support	\$284,310	\$412,046	\$471,852	\$474,790	67%	15%	1%	4.2%	4.5%	4.7%	5.1%
	Overhead and Operational	\$1,579,582	\$2,382,039	\$2,107,739	\$2,255,943	43%	-5%	7%	23.3%	26.1%	21.1%	24.2%
	Nonoperational	\$651,265	\$967,798	\$1,994,496	\$1,068,745	64%	10%	-46%	9.6%	10.6%	20.0%	11.4%
	<b>Grand Total</b>	<b>\$6,775,523</b>	<b>\$9,139,047</b>	<b>\$9,978,079</b>	<b>\$9,335,353</b>	<b>38%</b>	<b>2%</b>	<b>-6%</b>				

	FY1998	FY2006	FY2007	FY2008
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	67.1%	63.3%	58.9%	64.4%